

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

BERKSHIRE GAS COMPANY

D.T.E. 01-56

ATTORNEY GENERAL'S FIFTEENTH SET OF
DOCUMENT AND INFORMATION REQUESTS

The following is the Attorney General's FIFTEENTH SET of Information Requests in the above referenced docket.

- AG-15-1 Refer to the Models provided in response to AG-9-1. Please rerun the Accounting Cost of Service Study using test year weather normalized sales volumes to allocate all costs that are to be collected through the CGA. Include a key list of data elements that were changed in the models. For each discrete change the key should list the spreadsheet name and data location (row and column) or if models are automated in such a way as to perform the data entry so that specific cells need not be adjusted separately, please describe, in detail how the template for this data entry is invoked and used. Provide the results in the same forms as the responses to AG-2-1 (Total Cost of Service at EROR), AG-2-2 (Base Distribution), and AG-2-3 (CGA).
- AG-15-2 Refer to the Company's Confidential response to AG-3-7. Please explain, in detail, exactly what each of the attachments illustrates (there are 12 pages attached to the response). Provide the definition for each column heading, row label and term used in the attachments. Provide all workpapers, calculations, assumptions and references to all source documents underlying the data provided.
- AG-15-3 Refer to the Company's Confidential response to AG-3-7. Are the data provided in the attached schedules actual? If yes, have any of the allocations or data appearing on what appears to be the final version (pages beginning with a page labeled in the upper right "Final Calculation") changed since this response was submitted? If yes, please provide the "Final" as known to date. Also, provide "Final" data and allocations for July and August—if these data and allocations are not known at this time, please explain why and provide the requested information as soon as available.

- AG-15-4 Refer to the Company's response to AG-8-6. Please provide all supporting materials, including invoices and the underlying calculations, allocating the expenses to/from Berkshire and from/to each of Berkshire's affiliates. Please provide a summary of the expenses by the categories in the response for each month the expenses were incurred. Indicate to which accounts each expense was booked (provide the title for each account identified).
- AG-15-5 Refer to the Company's response to DOER-1-18. Please explain, in detail, the rationale for excluding the LDAC and certain gas costs (specifically each item appearing as an adjustment to Book CGA Revenues on the DOER-1-18-B) from the Cost of Service Study.
- AG-15-6 Please provide the details of the Company's test year LDAC costs and revenues by component on a monthly basis. Include references to all account numbers where each item is booked and provide the title of each account.
- AG-15-7 Refer to the Company's responses to DOER-1-19 and DOER 1-26. Please explain why the Company removed LBR revenue from the test year operating revenues separately and not all LDAC revenue together as a single line item. Why does the Company add the LBR revenue adjustment to the "Total Cost of Service" in determining the "Total Revenue Recovery"?

October 1, 2001